IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE NINTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

And
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 20527 of 2004

Between:

M/s Om Shriram Engineering Services, 1-8-144/152, Shop No. 11, P.G. Road, Secunderabad, Rep. by its GPA Holder Sri R.S. Raju (R. Sreerama Raju).

..... PETITIONER

AND

1 The Commercial Tax Officer, M.G. Road, Circle, Secunderabad.
2 Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad.
3 Additional Commissioner (CT) (L), Andhra Pradesh, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue Writ, order or direction more particularly in the nature of Writ of Mandamus, granting stay of collection of the disputed tax of Rs. 3,41,179/- for the assessment year 2001-02 (APGST) arising in pursuance of the stay rejection proceedings of the third respondent dated 15-10-2004 passed in CCT's Ref.No. LIII (2)/1307/2004 pending disposal of the appeal before the second respondent.

Counsel for the Petitioner: MR.S.KRISHNA MURTHY

Counsel for the Respondent Nos.1 to 3: SPECIAL GP FOR COMMERCIAL TAXES.

The Court, at the stage of admission, made the following:

Oral Order: (Per: The Hon'ble Mr. Justice Bilal Nazki)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal, application for stay was dismissed by the competent authority. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of eight weeks. For eight weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within eight weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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BILAL NAZKI, J

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S. ANANDA REDDY, J

Dt. 09-11-2004

PVKS/*

NB:- Operative Portion by wire at party's costs.

B/o pvks/*

To

1 The Commercial Tax Officer, M.G. Road, Circle, Secunderabad.
2 Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad.
3 Additional Commissioner (CT) (L), Andhra Pradesh, Hyderabad.

4.2CCs to the Special Government Pleader for Taxes, A.P. High Court Buildings, Hyderabad (OUT).

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